

1 **WILDE HANSEN, LLP**
2 GREGORY WILDE, ESQ.
3 Nevada Bar No. 4417
4 MARIANNE GATTI, ESQ.
5 Nevada Bar No. 7717
6 208 South Jones Blvd.
7 Las Vegas, Nevada 89107
8 TEL: (702) 258-8200
9 FAX: (702) 258-8787

E-filed 3/27/07

10 Attorneys for Sierra Liquidity Fund, LLC

11 **IN THE UNITED STATES BANKRUPTCY COURT**
12 **DISTRICT OF NEVADA**

13 In Re:
14 USA COMMERCIAL MORTGAGE COMPANY,
15 Debtor.

Case No. BK-S-06-10725 LBR
Case No. BK-S-06-10726 LBR
Case No. BK-S-06-10727 LBR
Case No. BK-S-06-10728 LBR

16 In Re:
17 USA CAPITAL REALTY ADVISORS, LLC,
18 Debtor.

Chapter 11
Jointly Administered Under
Case No. BK-S-06-10725 LBR

20 In Re:
21 USA CAPITAL DIVERSIFIED TRUST DEED
22 FUND, LLC,
23 Debtor.

**SUBSTITUTION OF
ATTORNEY**

25 In Re:
26 USA CAPITAL FIRST TRUST DEED FUND, LLC,
27 Debtor.

29 Affects:
30 All Debtors
31 USA Commercial Mortgage Company
32 USA Securities, LLC
33 USA Capital Realty Advisors, LLC
34 USA Capital Diversified Trust Deed Fund, LLC
35 USA Capital First Trust Deed, Fund, LLC

37 SIERRA LIQUIDITY FUND, L.L.C. hereby substitutes the law firm of WILDE HANSEN, LLP

1 in the place and stead of Michelle Abrams, Esq. and the law firm of MICHELLE L. ABRAMS, LTD.
2 to represent it in the above-entitled action.

3 DATED this 26th day of March, 2007.

4 SIERRA LIQUIDITY FUND, L.L.C.

5 
6 SCOTT AUGUST

7
8 Michelle Abrams, Esq. and the law firm of MICHELLE L. ABRAMS, LTD. Herby
9 acknowledge that SIERRA LIQUIDITY FUND, L.L.C. is substituting the law firm of WILDE
10 HANSEN, LLP to represent it in the above-entitled action.

11 DATED this 23rd day of March, 2007.

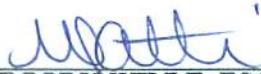
12 MICHELLE L. ABRAMS, LTD.

13 
14 MICHELLE ABRAMS, ESQ.
15 Nevada Bar No. 5565
16 3085 South Jones Blvd., Suite C
Las Vegas, Nevada 89146

17
18 The law firm of WILDE HANSEN, LLP hercby agrees to represent STERRA LIQUIDITY
19 FUND, L.L.C., in the above-entitled action in the place and stead of Michelle Abram, Esq. and the law
20 firm of MICHELLE L. ABRAMS, LTD..

21 DATED this 26th day of March, 2007.

22 WILDE HANSEN, LLP

23 
24 GREGORY WILDE, ESQ.
25 Nevada Bar No. 4417
26 MARIANNE GATTI, ESQ.
27 Nevada Bar No. 7717
28 208 South Jones Blvd.
Las Vegas, Nevada 89107